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From:

Sent: Wednesday, September 29, 2010 10:42:18 AM

To:

Cc:

Subject: RE: Assessment of uncontested liabilities

It covers situations 1 and 2. With 3, if the entire year is not contested you should assess. That assessment would be subject to abatement if it turns out the taxpayer inadvertently left out the omitted years and the court allowed the taxpayer to amend the petition to raise the other years in the notice (as is likely). Our rationale is based on the restriction on assessment under sec. 6213(a) which restricts assessment after a petition has been filed and the fact that additions to tax and penalties are assessed and collected in the same manner as taxes under sec. 6665.